

Dextrans Group _ Chart code for Profit or loss

GL Account	Account	NATURE OF THE ACCOUNT CODE
2010.00.00	OTHER INCOME	Is income that does not come from a company's main business. It is a very small amount and hence we do not create a separate chart code for it. Eg: excess payment received from supplier
2010.20.00	PAYROLL RECOVERED	HQ Staff but salary paid by Subsidiary. So we use this account code to charge back to HQ
2010.30.00	DIVIDEND INCOME	Dividend Received from subsidiaries/ investment
2010.40.00	PAYABLES WRITTEN BACK	The Creditors that is no longer require to pay
2010.50.00	BAD DEBT'S RECOVERED	Bad debt recovery refers to a payment received for a debt that had previously been written off and considered uncollectible
2020.00.00	EXCHANGE GAIN/LOSS	Is caused by a change in the exchange rate between when an invoice was issued and when it was paid (realised exchange differences)
2020.10.00	EXCHANGE GAIN/LOSS) - CONTROL	This account code is use for the month end exchange rate adjustment (unrealised exchange differences)
2030.00.00	GAIN/LOSS) SALE OF FIXED ASSETS	The gain/ loss arising from selling fixed asset. Formula : Selling price - NBV of the asset disposed.
2040.00.00	INTEREST RECEIVED	Interest received. Eg: interest imposed on loan to Subsidiary, FD or bank interest
2040.10.00	O/C - TAX ON INTEREST FROM BANK	WHT imposed on interest income received from bank
2050.00.00	RENT RECEIVED	Renting out office or any asset to earn additional rental income
2070.00.00	OTHER INCOME FROM GOVERNMENT	Grant received from local government
3020.00.00	STAFF SALARY (OPERATION)	Ops staff Salary refers to the fixed amount of money that an employer agrees to pay an employee in exchange for their services, skills, and time. The salary, OT allowance entered into this account should be at gross rate
3025.00.00	FOOD ALLOWANCE (OPERATION)	Ops Meal allowances. Employees are not required to submit the receipt and this additional income is subject to personal tax
3030.00.00	STAFF PROVIDENT FUND (OPERATION)	Is a scheme of savings for employees' retirement. The amount entered into this account can only consist of the portion contributed by employer
3030.20.00	EPF (OPERATION)	Is a scheme of savings for employees' retirement. The amount entered into this account can only consist of the portion contributed by employer (for Malaysia)
3030.30.00	SOCSSO (OPERATION)	This code is use for malaysia social security protection to employees. The amount entered into this account can only consist of the portion contributed by employer
3030.40.00	SSS & ECC (OPERATION)	A Compensation program to assist workers who suffer work-connected sickness or injury resulting in disability or death. This code is only use in Philippine. The amount entered into this account can only consist of the portion contributed by employer
3030.50.00	PAG - IBIG (OPERATION)	The purpose of Pag-IBIG Fund is to provide a national savings program and affordable shelter financing for Filipino workers. This code is only use in Philippine. The amount entered into this account can only consist of the portion contributed by employer
3030.60.00	PHIL. HEALTH (OPERATION)	The Philippine Health Insurance Corporation (PhilHealth) is the National Health Insurance. This code is only use in Philippine. The amount entered into this account can only consist of the portion contributed by employer
3030.70.00	SUPERANNUATION (OPERATION)	Is a retirement benefit offered by employers to their employees. The amount entered into this account can only consist of the portion contributed by employer
3030.80.00	SOCIAL SECURITY FUND (OPERATION)	Social Security deals with providing security and coverage to insured individuals. The amount entered into this account can only consist of the portion contributed by employer
3040.00.00	BONUS / 13TH MONTH PAY (OPERATION)	Reward for good performance. The amount entered should be at gross rate
3040.10.00	SALES COMMISSION	Commission given to salespeople when they meet sales KPI
3050.00.00	TRANSPORTATION ALLOWANCE (OPERATION)	Is a predetermined amount of money provided to employees for the purpose of transport allowances. Employees are not required to submit the receipt and this additional income is subject to personal tax
3050.10.00	MEALS REIMBURSEMENT (OPERATION)	Claims from ops staff for the meal in meeting business partner (except meals for staff). Expenses must be supported by receipts/ invoices
3060.00.00	ENTERTAINMENT (OPERATION)	Any entertainment expenses to business partner (except entertainment for staff). Expenses must be supported by receipts/ invoices
3070.00.00	STAFF INSURANCE	Staff insurance benefit provided by the company
3070.10.00	BPJS - KESEHATAN INSURANCE	a type of national insurance that all residents of Indonesia should have. The amount entered into this account can only consist of the portion contributed by employer
3070.20.00	BPJS - TENAGA KERJA INSURANCE	a type of national insurance that all residents of Indonesia should have. The amount entered into this account can only consist of the portion contributed by employer
3070.30.00	JKK & JKM - BPJS TK INSURANCE	Work insurance and Death insurance for Indonesia company. The amount entered into this account can only consist of the portion contributed by employer
3092.00.00	HANDLING FEE (OPERATION)	Handling fees are charges charge by interco for handling paid obo or received payment obo
3120.00.00	DIRECTOR SALARIES	Salary payment to director. The amount entered should be at gross rate
3130.00.00	DIRECTOR CPF	Is a scheme of savings for director' retirement. The amount entered into this account can only consist of the portion contributed by employer
3140.00.00	DIRECTOR BONUS	Bonus payment to director. The amount entered should be at gross rate
3150.00.00	DIRECTOR FEE	a payment to director for the contract for service and is not consider as an employee's remuneration
3220.00.00	ADVERTISEMENT AND PROMOTION	General advertising and promotion expenses used to draw the attention of customers towards our services
3230.00.00	FWL	Is a compulsory contribution if an employer employs Work Permit holders (SG)
3240.00.00	SDL	Skill development levy paid by employer
3250.00.00	TRAVEL - OVERSEAS	Travel overseas are costs associated with traveling to conduct business-related activities in overseas. These expenses must be supported by invoices/ receipts
3250.10.00	TRAVEL - LOCAL	Travel local are costs associated with traveling to conduct business-related activities in the country. These expenses must be supported by invoices/ receipts
3310.00.00	STAFF RECRUITMENT	The cost incurred by company to seek, attract, and hire qualified individuals to fill vacant positions
3320.00.00	STAFF SALARIES (ADMIN)	Salary paid to admin/ finance staff and should be recorded at gross rate
3320.10.00	SEVERANCE PAY (ADMIN)	Is granted to employees upon termination of employment
3330.00.00	STAFF PROVIDENT FUND (ADMIN)	Is scheme of savings for employees' retirement and the management of the savings for the retirement purposes. The amount entered into this account can only consist of the portion contributed by employer
3330.80.00	SOCIAL SECURITY FUND (ADMIN)	Social Security deals with providing security and coverage to insured individuals (for admin/ finance staff). The amount entered into this account can only consist of the portion contributed by employer.
3340.00.00	STAFF BONUS (ADMIN)	Bonus paid to admin/ finance staff. The amount entered should be at gross rate
3350.00.00	LOCAL TRANSPORT	Allowance to employee for the transportation in meeting business partner. Expenses must be supported by receipts/ invoices
3350.10.00	MOTOR VEHICLE EXPENSES/RENT/LEASE	Motor Vehicles repair/maintenance/ rental paid for Motor Vehicle being rent
3360.00.00	FOOD AND REFRESHMENT (ADMIN)	Any entertainment expenses to business partner (except entertainment for staff). Expenses must be supported by receipts/ invoices
3420.00.00	AUDIT FEE	Audit fee paid to 3rd party to perform audit services
3430.00.00	PROFESSIONAL FEES	Other professional fees that we do not create a separate chart code. Eg: stamp duty
3430.10.00	PROFESSIONAL FEES (OUTSOURCE STAFF)	Salary/ fees paid to 3rd party for using their outsourced staff.
3440.00.00	NETWORK / CONSULTATION FEE	Network fee charge by HQ to subsidiary/ consultancy fees charged by 3rd party
3450.00.00	LEGAL FEE / INCORPORATION FEE	Legal Fees may refer to the costs associated with legal services. These costs may include attorney fees, court costs, and other associated costs.
3460.00.00	TAX PROFESSIONAL FEE	Fees paid to tax agent to handle all the company tax related matters
3470.00.00	SECRETARIAL FEE	Fees paid to company secretary
3480.00.00	PRELIMINARY EXPENSES	The expenses which are incurred before the incorporation of a company or the start of a business
3510.00.00	OFFICE RENTAL	Monthly rental of office
3510.10.00	RENTAL - COPIER MACHINE	Monthly rental of copier
3510.20.00	APARTMENT RENTAL FOR STAFF	Monthly rental of staff apartment
3520.00.00	UTILITY - ELECTRICITY & WATER	Expenses incurred for electricity bill and water bills
3520.00.10	PANTRY	A pantry is the charges when you bought anything for the pantry like coffee, Milo, food, office cleaning products, which are used and stored in the office
3530.00.00	TELECOMMS - FAX / TEL / INTERNET	Telephone/Fax/ Internet expense is the cost associated with all land lines, fax lines, cell phones and internet usage during working hours. Claims must be supported by receipt/ invoices
3540.00.00	POSTAGE AND COURIER CHARGES	This is to pay to courier service to take letters and parcels direct from one place to another
3550.00.00	PRINTING & STATIONERY	All the printing documents cost and writing material (pen, pencil, etc)
3560.00.00	OFFICE EXPENSES	This account code includes office maintenance, other related office expenses that we do not open a separate chart code
3560.10.00	MAINTENANCE BUILDING & SECURITY FEE	Monthly maintenance and security fees paid for the building

3570.00.00	SOFTWARE LEASE / EDI	Monthly CW fees charged by HQ/ Wisetech
3580.00.00	OFFICE INSURANCE	Office insurance
3590.00.00	CLUB / ASSOCIATION MEMBERSHIP FEE	Annual Club/Association fee. It also includes the charges from HQ to subsidiary for wca/jctrans subscription
3610.00.00	STAFF TRAINING FEE	Staff course fees
3630.00.00	GENERAL EXPENSES	Other costs a business incurs as part of its daily operation
3630.10.00	DONATIONS	A donation is a gift for charity, humanitarian aid, or to benefit a cause
3640.00.00	STAFF WELFARE	Benefit in kind provided by the employer to its employee (include meal, gift, annual trip, annual dinner and etc)
3650.00.00	BAD DEBT / DOUBTFUL DEBT	Doubtful debt refers to the portion of accounts receivable that is uncertain but not yet deemed uncollectible, while bad debt specifically refers to accounts receivable that have been deemed uncollectible and written off as a loss
3650.10.00	Impairment loss on input vat	Impairment on input VAT as we think the chances to collect back from government is very minimal
3660.00.00	MEDICAL FEE	Medical fees claimed by the staff which supported by receipts/ invoices
3670.00.00	STORAGE FEE FOR ARSIP	Storage fees paid to 3rd parties to keep our documents in their warehouse
3710.00.00	REPAIRS - OFFICE EQUIPMENT	Any repairs/ maintenance on office equipment
3720.00.00	REPAIRS - FURNITURE & FITTINGS	Any repairs/ maintenance on Furniture & Fittings
3730.00.00	REPAIRS - RENOVATION	Any repairs/ maintenance on Renovations
3740.00.00	REPAIRS - MOTOR VEHICLE	Any repairs/ maintenance on Motor Vehicle
3750.00.00	REPAIRS - INFORMATION TECHNOLOGY	Any repairs/ maintenance on information technology system
3760.00.00	REPAIRS & MAINTENANCE - APARTMENT	Any repairs/ maintenance on the apartment
3810.00.00	DEPR. - OFFICE EQUIPMENT	Depreciation involves loss of value of assets due to the passage of time of office equipment. It is an ongoing process until the end of the life of assets
3820.00.00	DEPR. - FURNITURE & FITTINGS	Depreciation involves loss of value of assets due to the passage of time of furniture & fittings. It is an ongoing process until the end of the life of assets
3830.00.00	DEPR. - RENOVATION	Depreciation involves loss of value of assets due to the passage of time of renovation. It is an ongoing process until the end of the life of assets
3840.00.00	DEPR. - MOTOR VEHICLE	Depreciation involves loss of value of assets due to the passage of time of Motor Vehicle. It is an ongoing process until the end of the life of assets
3850.00.00	DEPR. - INFORMATION TECHNOLOGY	Depreciation involves loss of value of assets due to the passage of time of information technology. It is an ongoing process until the end of the life of assets
3860.00.00	DEPR. - COMMUNICATION EQUIPMENT	Depreciation involves loss of value of assets due to the passage of time of communication equipment. It is an ongoing process until the end of the life of assets
3870.00.00	DEPR. - ELECTRICAL & FITTING	Depreciation involves loss of value of assets due to the passage of time of Electrical & Fittings. It is an ongoing process until the end of the life of assets
3880.00.00	DEPRECIATION OF RIGHT-OF-USE ASSET	Applied to those site that follow FRS116
3890.00.00	FIXED ASSETS WRITTEN OFF	Removing it from the balance sheet because it is no longer usable/ exist.
3910.00.00	BANK CHARGES	This fee is debited from the bank account due to charges when initiating a wire transfer.
3920.00.00	LOAN INTEREST	Interest on various loan such as bank loan, loan from HQ and etc
3930.00.00	OVERDRAFT INTEREST	Interest charged by bank for overdraft
3940.00.00	LEASE INTEREST	Applied to those site that follow FRS116
3950.10.00	FINE EXPENSE	Penalty Payment to various parties. Eg. government, bank, and etc
3960.00.00	DISCOUNT ALLOWED	Discount allowed to customers
3960.10.00	MANAGEMENT FEE	This code is for the management fees charges by HQ
3960.20.00	AGENCY FEES	fees paid to 3rd party agent for using their services for non operation matters. Eg. fees paid to hr agent for using their staff permanently
3960.60.00	BUSINESS TAX	Any other tax paid for the operating of business (except for the tax imposed on profits)
3960.70.00	FREIGHT LIABILITY INSURANCES	FREIGHT INSURANCE
3960.80.00	WHT TAX	Any WHT that born by the company
3960.90.00	SST INPUT TAX	Sales and Service Tax that is not claimable from the government
3960.90.10	UNCLAIMED VAT	VAT that is not claimable from the government
3970.00.00	LOSS ON DISPOSAL OF SUBSIDIARY	The difference between the proceeds from the disposal of the subsidiary and the carrying amount of its assets less liabilities, together with any goodwill, as of the date of disposal is recognised in the consolidated income statement as the gain or loss on the disposal of the subsidiary
4610.00.00	TAXATION	Tax expenses imposed on company profits